

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

January 25, 1971
9:30 A.M.

COUNCIL CHAMBER, CITY HALL

The meeting was called to order with Mayor LaRue presiding.

Roll Call:

Present: Councilmen Gage, Janes, Johnson, MacCorkle, Price, Mayor LaRue
Absent: Councilman Atkison

Mayor LaRue announced that this was a Special Meeting called for the purpose of hearing Tax Appeals.

At 9:30 A.M. the Council heard the following Tax Appeal:

AUGUST J. MITCHON, JR.	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
7215 Hartnell LAND	\$ 2,828	\$ 3,300	\$ 2,480	\$ 2,120	\$ 2,480
Lot 23, Block C, IMPS	<u>18,116</u>	<u>21,674</u>	<u>16,260</u>	<u>13,590</u>	<u>16,260</u>
University Hills, Section 4					
Phase 4					
TOTAL	\$20,944	\$24,974	\$18,740	\$15,710	\$18,740
Parcel No. 2-2623-0523					

Mr. August Mitchon, Jr. appealed the appraisal of the improvements. He stated that the building permit issued in 1968 listed the full value of the improvements at \$16,500. He cited nearby property for which the full value of the improvements had been appraised at a lower value than the value listed on the building permit. Councilman Johnson did not believe that the amount specified in a building permit was a valid index of value. In response to Councilman Price's question, Mr. Mitchon stated that no improvements had been made on the house since he purchased it in 1968. Mr. Mitchon noted that the full value on his property had increased by \$4,000 from 1969 to 1970, while three nearby properties had increased by amounts ranging from \$800 to \$2,000. He also believed the Tax Department figures on square

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footage of the house were in error. Mr. Jack Klitgaard, Tax Assessor-Collector, stated that the square footage was measured on the basis of veneer, not framing, as was done for all veneered houses. He also noted that amounts listed on building permits were not an index of actual value and stated that this house was appraised on the same basis as all other houses in the block, with adjustments for size, etc. There was discussion of the revised costs schedules used for this. Mr. Klitgaard stated that equitable tax treatment did not mean that the increased appraisal on all houses in the block should be by the same amount; he explained the appraisal basis for the other homes in the block to which Mr. Mitchon had referred.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

AUGUST J. MITCHON, JR.		Assessed Value Value Fixed by Board	Council Action
7215 Hartnell	LAND	\$ 2,480	\$ 2,480
Lot 23, Block C,	IMPROVEMENTS	<u>16,260</u>	<u>16,260</u>
University Hills Section 4			
Phase 4	TOTAL	\$18,740	\$18,740
Parcel No. 2-2623-0523			

The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilman Atkison

APPEAL WITHDRAWN

Mayor LaRue noted that the following appeal had been withdrawn:
 JIM DEE PINKERTON

RECESSED MEETING

11:00 A.M.

At 11:00 A.M. the Council heard the following Tax Appeals:

DON J. JACKSON	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
7929 Gault Street					
Lot 8, LAND	\$ 1,529	\$ 1,529	\$ 1,150	Not Signed	\$ 1,150
Sunset View IMPS	<u>39,484</u>	<u>186,295</u>	<u>139,720</u>		<u>139,720</u>
Section 3 TOTAL	\$41,013	\$187,824	\$140,870		\$140,870
Parcel No. 2-3710-1003					

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DON J. JACKSON		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
2301 Ohlen Road						
Lot 4, LAND		\$ 8,803	\$ 16,606	\$ 12,450	Not Signed	\$ 12,450
Jackson IMPS		<u>82,065</u>	<u>206,587</u>	<u>154,940</u>		<u>154,940</u>
Terrace No. 2						
Amended TOTAL		\$90,368	\$223,193	\$167,390		\$167,390
Parcel No1 2-4107-0108						
3431 North Hills						
Drive LAND		\$ 20,225	\$ 40,450	\$ 30,340	Not Signed	\$ 30,340
Lot 1, IMPS		<u>223,596</u>	<u>438,776</u>	<u>329,080</u>		<u>329,080</u>
Block A						
Northwest Hills						
Section 1 TOTAL		\$243,821	\$479,226	\$359,420		\$359,420
Phase 1						
Parcel No. 1-3601-0102						
3804 Medical						
Parkway LAND		\$10,719	\$660,294	\$ 45,220	Not Signed	\$ 45,220
South 89.38 IMPS		<u>285,000</u>	<u>268,349</u>	<u>201,260</u>		<u>201,260</u>
feet of						
Lot 3 and TOTAL		\$35,719	\$328,643	\$246,480		\$246,480
North 125						
feet of						
Lot 4, Block 1						
plus adj. vac.						
alley, Henry B.						
Seiders						
Parcel No. 2-2002-0421						
4413 Speedway						
Lots 1-6 LAND		\$ 3,994	\$ 17,500	\$ 13,130	Not Signed	\$ 13,130
less East IMPS		<u>116,713</u>	<u>118,675</u>	<u>89,010</u>		<u>89,010</u>
portion of						
Lots 1-3, Block 4						
Hyde Park 1 TOTAL		\$121,707	\$136,175	\$102,140		\$102,140
Parcel No. 2-2006-0820						
5210 Joe Sayers						
Lot 14 LAND		\$ 2,322	\$ 3,483	\$ 2,610	Not Signed	\$ 2,610
less East 5 IMPS		<u>14,242</u>	<u>15,433</u>	<u>11,570</u>		<u>11,570</u>
feet Block 11,						
Broadacres TOTAL		\$116,564	\$ 18,916	\$ 14,180		\$ 14,180
Parcel No. 2-2604-0313						
4006 Medical						
Parkway LAND		\$ 2,720	\$ 16,320	\$ 12,240	Not Signed	\$ 12,240
85157 x IMPS		<u>1,255</u>	<u>1,241</u>	<u>930</u>		<u>930</u>
241.5 feet						
approx. Lots 12						
and 13, Lewis TOTAL		\$ 3,975	\$ 17,561	\$ 13,170		\$ 13,170
Handcock Subdivision						
Parcel No. 2-2102-0709						

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		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
DON J. JACKSON						
1200 West 40th St.						
North 113.42	LAND	\$1,379	\$2,206	\$1,650	Not Signed	\$1,650
feet Lot 1,	IMPS	<u>5,040</u>	<u>5,490</u>	<u>4,120</u>		<u>4,120</u>
Louisa Peterson						
Est.	TOTAL	\$6,419	\$7,696	\$5,770		\$5,770
Parcel No. 2-2102-0712						
1202 West 40th St.						
North 108.42	LAND	\$1,345	\$2,152	\$1,610	Not Signed	\$1,610
feet Lot 2,	IMPS	<u>2,340</u>	<u>1,278</u>	<u>960</u>		<u>960</u>
Louisa Peterson						
Est.	TOTAL	\$2,685	\$3,430	\$2,570		\$2,570
Parcel No. 2-2102-0713						
1206 West 40th St.						
North 198.5	LAND	\$ 1,659	\$ 2,655	\$ 1,990	Not Signed	\$ 1,990
feet Lot 4,	IMPS	<u>12,988</u>	<u>14,594</u>	<u>10,950</u>		<u>10,950</u>
Louisa Peterson						
Est.	TOTAL	\$14,647	\$17,249	\$12,940		\$12,940
Parcel No. 2-2102-0715						
1208 West 40th St.						
West 30.9	LAND	\$ 2,286	\$ 3,657	\$ 2,740	Not Signed	\$ 2,740
feet of North	IMPS	<u>13,449</u>	<u>15,257</u>	<u>11,440</u>		<u>11,440</u>
198.6 feet						
Lot 5 and	TOTAL	\$15,735	\$18,914	\$14,180		\$14,180
East 39.1						
feet of North						
198.55 feet						
Lot 6						
Louisa Peterson Estate						
Parcel No. 2-2102-0717						
4004 Medical						
Parkway	LAND	\$2,944	\$14,719	\$11,040	Not Signed	\$11,040
Lot 2, Resub. of	IMPS	<u>4,150</u>	<u>4,118</u>	<u>3,090</u>		<u>3,090</u>
Lot A,	TOTAL	\$7,094	\$18,837	\$14,130		\$14,130
Louisa Peterson						
Est.						
Parcel No. 2-2102-0719						
4000 Medical						
Parkway	LAND	\$5,382	\$19,426	\$14,570	Not Signed	\$14,570
Lot 1, Resub. of						
Lot A,	IMPS	<u>1,262</u>	<u>1,591</u>	<u>1,190</u>		<u>1,190</u>
Louisa Peterson						
Est.	TOTAL	\$6,644	\$21,017	\$15,760		\$15,760
Parcel No. 2-2102-0720						

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DON J. JACKSON	Full Value by the Tax Dept., 1969	Full Value by the Tax Dept., 1971	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
1110 West 40th St.					
Street LANDLAND	\$ 1,694	\$ 2,710	\$ 2,030	Not Signed	\$ 2,030
Lot 3, Resub. of IMPS	<u>12,145</u>	<u>13,874</u>	<u>10,410</u>		<u>10,410</u>
Lot A,					
Louisa TOTAL	\$13,839	\$16,584	\$12,440		\$12,440
Peterson Estate					
Parcel No. 2-2102-0721					

Regarding Parcel No. 2-3710-1003, Mr. Don Jackson stated that he was appealing the appraisal on the improvements only. He stated that the actual cost of construction of this apartment building, completed in late 1969, was \$170,384. There was discussion as to whether Mr. Jackson's definition of real property included the same items as were considered by the Tax Department as real property; Mr. Jackson noted that this figure included the air-conditioning units and the carpeting. Mr. Klitgaard stated that the valuation was based not on the construction cost but on what it would currently sell for. He also noted that kitchen ranges were included in the Tax Department value, at an appraised \$4,200, which were not covered by the figure given by Mr. Jackson. There was discussion as to the market value of the ranges.

Councilman MacCorkle moved that the Council sustain the assessed value set by the Board of Equalization as follows:

DON J. JACKSON		Assessed Value Fixed by Board	Council Action
7929 Gault Street	LAND	\$ 1,150	\$ 1,150
Lot 8, Sunset View	IMPROVEMENTS	<u>139,720</u>	<u>139,720</u>
Section 3			
Parcel No. 2-3710-1003 TOTAL		\$140,870	\$140,870

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
 Noes: Councilmen Gage, Price
 Absent: Councilman Atkison

Regarding Parcel No. 2-4107-0108, Mr. Jackson stated that he had purchased the land in this parcel for \$10,000 in March, 1968. Regarding the improvements completed in 1969, he stated that the construction cost had been \$188,720. Mr. Klitgaard noted that the land was appraised at 50¢ per square foot. Mr. Jackson stated that a drainage easement on the neighboring property was eating into his property and was poorly maintained. Mayor LaRue noted that the adequacy of maintenance of the easement by the City would be investigated. Mr. Jackson believed that the easement as well as the narrowness of the property detracted from the value of the land. Regarding the improvements, he questioned the multiplier applied to the gross estimate income from the apartments because the income had been low.

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Councilman Johnson moved that the full value of the land in this parcel be adjusted from 50¢ per square foot to 40¢ per square foot. The motion, seconded by Councilman Gage, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilman Atkison

Councilman Price moved that the full value of the improvements be adjusted from \$206,587 to \$193,700. The motion was seconded by Councilman Johnson.

Councilman Johnson suggested that this figure would reflect less than 5% appreciation on the \$188,720 paid by Mr. Jackson, and that 6% appreciation would be more accurate.

Councilman Johnson offered a substitute motion that the full value of the improvements in this parcel be adjusted from \$206,587 to \$200,043, and that the Council set the assessed value of the land and improvements as follows:

DON J. JACKSON		Assessed Value Fixed by Board	Council Action
2301 Ohlen Road	LAND	\$ 12,450	\$ 9,960
Lot 4, Jackson	IMPROVEMENTS	<u>154,940</u>	<u>150,200</u>
Terrace No. 2 Amended			
Parcel No. 2-4107-0108	TOTAL	\$167,390	\$160,160

The substitute motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Gage, Johnson, Price, Mayor LaRue
 Noes: Councilmen Janes, MacCorkle
 Absent: Councilman Atkison

Regarding Parcel No. 1-3601-0102, Mr. Jackson appealed the appraisal on the improvements only, stating that the actual construction cost was \$399,242 and that the construction had been completed a little over a year previously. Mr. Klitgaard stated that this apartment building was treated in the same way as other apartments in the City.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

DON J. JACKSON		Assessed Value Fixed by Board	Council Action
3431 North Hills Drive			
Lot 1, Block A,			
Northwest Hills Section 1	LAND	\$ 30,340	\$ 30,340
Phase 1	IMPROVEMENTS	<u>329,080</u>	<u>329,080</u>
Parcel No. 1-3601-0102			
	TOTAL	\$359,420	\$359,420

The motion, seconded by Councilman MacCorkle, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
 Noes: Councilmen Gage, Price
 Absent: Councilman Atkison

Regarding Parcel No. 2-2102-0421, Mr. Jackson stated that the cost of construction of the office building completed in July 1969, including air-conditioning was \$221,740. Mr. Klitgaard again objected to determining market value in terms of construction cost. Councilman Gage believed that the construction cost should be taken into account. There was discussion as to the income potential of this office building and the total square footage of rentable space in it.

Councilman Janes moved that the Council adjust the full value of the improvements and to set the assessed value as follows:

DON J. JACKSON		Assessed Value Fixed by Board	Council Action
3804 Medical Parkway			
South 89.38 feet of	LAND	\$ 45,220	\$ 45,220
Lot 3 and North 125 feet of	IMPROVEMENTS	201,260	183,060
Lot 4 Block 1 plus adj. vac. alley, Henry B. Seiders			
Parcel No. 2-2102-0421	TOTAL	\$246,480	\$228,280

The motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilman Atkison

Regarding Parcel No. 2-2006-0820, Mr. Jackson stated that there was a drainage ditch eroding some of the land. He also noted that he would lose 20' of parking space when and if 45th Street were widened. He stated that the cost of construction of the building, completed in September, 1968, was \$100,000. Mr. Klitgaard explained the basis for the appraisal.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

DON J. JACKSON		Assessed Value Fixed by Board	Council Action
4413 Speedway	LAND	\$ 13,130	\$ 13,130
Lots 1-6 less	IMPROVEMENTS	89,010	89,010
East portion of lots 1-3, Block 4 Hyde Park 1			
Parcel No. 2-2006-0820	TOTAL	\$102,140	\$102,140

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The motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, MacCorkle, Price, Mayor LaRue

Noes: None

Absent: Councilman Atkison

Regarding Parcel No. 2-2604-0313, Mr. Jackson appealed the appraisal on the improvements, which he believed should be \$10,000 instead of \$15,433. Mr. Klitgaard stated that this was an 8-year-old duplex, which had been treated no differently from all other such duplexes. He also cited one comparable sale across the street.

Councilman MacCorkle moved that the Council sustain the assessed value set by the Board of Equalization as follows:

DON J. JACKSON		Assessed Value Fixed by Board	Council Action
5210 Joe Sayers	LAND	\$ 2,610	\$ 2,610
Lot 14 less East 5	IMPROVEMENTS	<u>11,570</u>	<u>11,570</u>
feet Block 11, Broadacres			
Parcel No. 2-2604-0313	TOTAL	\$14,180	\$14,180

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, MacCorkle, Price, Mayor LaRue

Noes: None

Absent: Councilman Atkison

Regarding Parcels No. 2-2102-0709, 2-2102-0712, 2-2102-0713, 2-2102-0715, 2-2102-0717, 2-2102-0719, 2-2102-0720, 2-2102-0721, Mr. Jackson appealed the value assigned to the improvements. He presented to the Council a copy of an appraisal made on all these properties in 1969 which listed a total value of \$13,250 for all of the improvements in these parcels. These structures had all been torn down in 1970 and had been sold for only \$6,000. Mr. Klitgaard stated that the breakdown to the total valuation on each parcel into land value and improvements value was somewhat arbitrary, and even if the improvements portion should be over-valued, he did not believe the total including the land was over-valued. Mr. Jackson stated that he had not had the land appraised. There was discussion as to how much square footage of land there was in these parcels.

Councilman Johnson moved that the full value on the improvements be adjusted to the 1969 level and that the Council sustain the assessed value on the land only as set by the Board of Equalization as follows:

DON J. JACKSON		Assessed Value Fixed by Board	Council Action
4006 Medical Parkway			
85.57 x 241.5 feet approx.			
Lots 12 and 13, Lewis Handcock	LAND	\$12,240	\$12,240
Subdivision	IMPROVEMENTS	<u>930</u>	<u>940</u>
Parcel No. 2-2102-0709	TOTAL	\$13,170	\$13,180

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DON J. JACKSON

		Assessed Value Fixed by Board	Council Action
1200 West 40th Street	LAND	\$1,650	\$1,650
North 113.42 feet	IMPROVEMENTS	<u>4,120</u>	<u>3,780</u>
Lot 1, Louisa Peterson Est.			
Parcel No. 2-2102-0712	TOTAL	\$5,770	\$5,430
1202 West 40th Street	LAND	\$1,610	\$1,610
North 108.4 feet	IMPROVEMENTS	<u>960</u>	<u>1,010</u>
Lot 2, Louisa Peterson Est.			
Parcel No. 2-2102-0713	TOTAL	\$2,570	\$2,620
1206 West 40th Street	LAND	\$ 1,990	\$ 1,990
North 198.5 feet	IMPROVEMENTS	<u>10,950</u>	<u>9,740</u>
Lot 4, Louisa Peterson Est.			
Parcel No. 2-2102-0715	TOTAL	\$12,940	\$11,730
1208 West 40th Street	LAND	\$ 2,740	\$ 2,740
West 30.9 feet of North	IMPROVEMENTS	<u>11,440</u>	<u>10,090</u>
198.6 feet Lot 5 and			
East 39.1 feet of North 198.55			
feet Lot 6, Louisa Peterson			
Estate			
Parcel No. 2-2102-0717	TOTAL	\$14,180	\$12,830
4004 Medical	LAND	\$11,040	\$11,040
Parkway	IMPROVEMENTS	<u>3,090</u>	<u>3,110</u>
Lot 2, Resub. of			
Lot A, Louisa Peterson Est.			
Parcel No. 2-2102-0719	TOTAL	\$14,130	\$14,150
4000 Medical Parkway	LAND	\$14,570	\$14,570
Lot 1, Resub. of Lot A,	IMPROVEMENTS	<u>1,190</u>	<u>950</u>
Louisa Peterson Est.			
Parcel No. 2-2102-0720	TOTAL	\$15,760	\$15,520
1110 West 40th Street	LAND	\$ 2,030	\$ 2,030
Lot 3, Resub. of Lot	IMPROVEMENTS	<u>10,410</u>	<u>9,110</u>
A, Louisa Peterson Estate			
Parcel No. 2-2102-0721	TOTAL	\$12,440	\$11,140

The motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, MacCorkle, Price, Mayor LaRue

Noes: None

Absent: Councilman Atkison

RECESSED MEETING

CITY OF AUSTIN, TEXAS

After a recess, the Council heard the following Tax Appeals:

SEARS, ROEBUCK & COMPANY By V.V. Peters		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value By Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
1000 East	LAND	\$ 386,793	\$ 901,038	\$ 675,780	\$ 290,090	\$ 563,150
41st St.	IMPS	<u>1,765,676</u>	<u>1,818,230</u>	<u>1,363,670</u>	<u>1,324,260</u>	<u>1,363,670</u>
13.79 acres						
Outlot 19	TOTAL	\$2,152,469	\$2,719,268	\$2,039,450	\$1,614,350	\$1,926,820
Division C						
Parcel No. 2-1809-0129						

HOMART DEVELOPMENT
COMPANY

By V.V. Peters		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value By Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
1000 East	LAND	\$ 560,835	\$1,337,445	\$1,003,080	\$ 420,630	\$ 835,900
41st Street	IMPS	<u>2,961,831</u>	<u>3,203,619</u>	<u>2,402,710</u>	<u>2,221,370</u>	<u>2,402,710</u>
20.46 acres						
Outlot 19	TOTAL	\$3,522,666	\$4,541,064	\$3,405,790	\$2,642,000	\$3,238,610
Division C						
Parcel No. 2-1809-0130						

Mr. V.V. Peters appealed the valuation placed on the land only. He believed that the 62¢ per square foot used for the 1969 valuation was a fair appraisal of market value. He had found no recent sales in Austin of large areas of land for greater than 62¢ per square foot, and he cited large land sales in the area. He noted that the Board of Equalization had made an adjustment from \$1.50 per square foot set by the Tax Department to \$1.25 per square foot. He stated that an appraisal based upon 75¢ per square foot would be acceptable, which would be about a 40% increase over the purchase price in 1959. Mr. Klitgaard stated that the Board of Equalization had made the adjustment in order that this shopping center be appraised at the same rate as Capital Plaza Shopping Center. He did not feel the 1959 sale price was relevant to the present consideration.

Councilman Price moved that the Council sustain the assessed value set by the Board of Equalization as follows:

SEARS, ROEBUCK & COMPANY By V.V. Peters		Assessed Value Fixed by Board	Council Action
1000 East 41st Street	LAND	\$ 563,150	\$ 563,150
13.79 acres Outlot 19	IMPROVEMENTS	<u>1,363,670</u>	<u>1,363,670</u>
Division C			
Parcel No. 2-1809-0129	TOTAL	\$1,926,820	\$1,926,820

HOMART DEVELOPMENT CO.
By V.V. Peters

		Assessed Value Fixed by Board	Council Action
1000 East 41st St.	LAND	\$ 835,900	\$ 835,900
20.46 acres Outlot 19	IMPROVEMENTS	<u>2,402,710</u>	<u>2,402,710</u>
Division C			
Parcel No. 2-1809-0130	TOTAL	\$3,238,610	\$3,238,610

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Janes, MacCorkle, Price, Mayor LaRue

Noes: Councilman Gage

Out of Room at Roll Call: Councilman Johnson

Absent: Councilman Atkison

		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
CURTIS C. GUNN, INC.						
By Malcolm Robinson						
7522 North	LAND	\$ 54,784	\$320,300	\$240,230	Not Signed	\$240,230
Interregional	IMPS	<u>274,694</u>	<u>265,032</u>	<u>198,770</u>		<u>198,770</u>
10 acres James P. Wallace						
Survey	TOTAL	\$329,478	\$585,332	\$439,000		\$439,000
Parcel No. 2-3215-0104						

Mr. Malcolm Robinson appealed the appraisal on the land made on the basis of \$1.00 per square foot for the first 500' and 50¢ per square foot for the remainder. He stated the property directly across the interregional, also used for automobile sales, was valued at \$1.00 per square foot for only the first 300'. He also stated that the rear portion of the property across the highway had direct access, while the rear portion of the property in question had access only through the front portion of it. He noted that the residences adjoining the property in question were valued at only 25¢ per square foot, and the back portion of the property in question should be appraised on that same basis. He believed the first 300' should be valued at \$1.00 per square foot and the remainder at 25¢ per square foot for a full value on the land of \$135,504. Mr. Klitgaard stated that the 500' depth was used on the west side of the interregional but 300' depth was used on the east side of the interregional for the higher rate because of greater depth usage and higher rates of properties in general on the west side.

Councilman Janes moved that the full value of the land be adjusted to \$1.00 per square foot for the first 300' and 50¢ per square foot for the remainder and that the Council sustain the assessed value on the improvements set by the Board of Equalization as follows:

CURTIS C. GUNN, INC.
By Malcolm Robinson

		Assessed Value Fixed by Board	Council Action
7522 North	LAND	\$240,230	\$209,480
Interregional	IMPROVEMENTS	<u>198,770</u>	<u>198,770</u>
10 acres James P. Wallace Survey			
Parcel No. 2-3215-0104	TOTAL	\$439,000	\$408,250

The motion, seconded by Councilman MacCorkle, carried by the following vote:

Ayes: Councilmen Gage, Janes, MacCorkle, Price, Mayor LaRue
Noes: None
Out of Room at Roll Call: Councilman Johnson
Absent: Councilman Atkison

APPEALS DENIED

It was noted that the following appellants, who had been notified that their hearings would be held at this time, were absent:

ILA M. POE
BURNEY W. QUEBE
JOHN F. RHYNE
W.A. MC CANN
R.L. BRACHT, By W.A. McCann
CISCERNO E. PEARSON

Councilman Gage moved that the Council sustain the assessed value set by the Board of Equalization as follows:

		Assessed Value Fixed by Board	Council Action
3414 Speedway			
Lot 15, Block 1,	LAND	\$6,010	\$6,010
Outlot 77, Division D,	IMPROVEMENTS	<u>12,550</u>	<u>12,550</u>
C.J. Boes Resub. of Buddington Subdivision			
Parcel No. 2-1804-0901	TOTAL	\$18,560	\$18,560
BURNEY W. QUEBE			
2401 Loyola Lane	LAND	\$ 3,160	\$ 3,160
Lot 1, Block 5,	IMPROVEMENTS	<u>13,970</u>	<u>13,970</u>
University Hills Section 2 Phase 3			
Parcel No. 2-2422-0604	TOTAL	\$17,130	\$17,130

JOHN F. RHYNE

		Assessed Value Fixed by Board	Council Action
200 Prairie Dell	LAND	\$ 3,240	\$ 3,240
Lot 30, Block B,	IMPROVEMENTS	<u>7,950</u>	<u>7,950</u>
Holiday Hills Section 1			
Parcel No. 2-3313-0809	TOTAL	\$11,190	\$11,190

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Gage, Janes, MacCorkle, Price, Mayor LaRue

Noes: None

Out of Room at Roll Call: Councilman Johnson

Absent: Councilman Atkison

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

W.A. MC CANN		Assessed Value Fixed by Board	Council Action
709 Texas Avenue	LAND	\$2,400	\$2,400
North 96 feet Lot 6,	IMPROVEMENTS	<u>4,130</u>	<u>4,130</u>
Block 8, Outlot 7 and 8,			
Division C, Harper			
Parcel No. 2-1607-0305	TOTAL	\$6,530	\$6,530
1717 Brentwood	LAND	\$ 1,580	\$ 1,580
Lot 9, Frank Pease	IMPROVEMENTS	<u>10,800</u>	<u>10,800</u>
Subdivision			
Parcel No. 2-3206-0402	TOTAL	\$12,380	\$12,380
R.L. BRACHT, By W.A. McCann			
814 East 49th St.	LAND	\$2,030	\$2,030
60 x 187 feet James	IMPROVEMENTS	<u>4,140</u>	<u>4,140</u>
P. Wallace Survey			
Parcel No. 2-2211-0908	TOTAL	\$6,170	\$6,170
1719 Brentwood	LAND	\$ 1,730	\$ 1,730
Lot 10, Frank Pease	IMPROVEMENTS	<u>10,800</u>	<u>10,800</u>
Subdivision			
Parcel No. 2-3206-0401	TOTAL	\$12,530	\$12,530
CISCERNO E. PEARSON			
4524 Burnet Rd.	LAND	\$ 7,490	\$ 7,490
Lot 9, Block 24,	IMPROVEMENTS	<u>3,970</u>	<u>3,970</u>
Melrose Terrace			
Parcel No. 2-2502-1202	TOTAL	\$11,460	\$11,460

CITY OF AUSTIN, TEXAS

The motion, seconded by Councilman MacCorkle, carried by the following vote:

Ayes: Councilmen Gage, Janes, MacCorkle, Price, Mayor LaRue

Noes: None

Out of Room at Roll Call: Councilman Johnson

Absent: Councilman Atkison

APPEALS SET

After some discussion the Council agreed to hear Tax Appeals on January 28 at 2:00 P.M. and on February 8, at 9:30 A.M.

ADJOURNMENT

The Council then adjourned.

APPROVED: _____
Mayor

ATTEST: _____
City Clerk